

ANDERSON KILL & OLICK, P.C.
DECLARATION AND POWER OF ATTORNEY

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below at 201 et seq. underneath my name.

I believe I am the original, first and sole inventor if only one name is listed at 201 below, or an original, first and joint inventor if plural names are listed at 201 et seq. below, of the subject matter which is claimed and for which a patent is sought on the invention entitled

COATING COMPOSITION FOR CEREALS HAVING A PREVENTIVE OR TREATING EFFECT ON DIABETES AND CEREALS COATED THEREBY

the specification of which:

☒ is attached hereto

☐ was filed on _____ as Application Serial No. _____ (for declaration not accompanying application) with amendment(s) filed _____ (if applicable)

☐ was filed as PCT international application Serial No. _____ on _____ and was amended under PCT Article 19 on _____ (if applicable)

I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information known to me to be material to patentability as defined in Title 37, Code of Federal Regulations, §1.56.

I hereby claim foreign priority benefits under Title 35, United States Code, §119/§172 of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

EARLIEST FOREIGN APPLICATION(S), IF ANY, FILED PRIOR TO THE FILING DATE OF THE APPLICATION			
APPLICATION NUMBER	COUNTRY	DATE OF FILING (day, month, year)	PRIORITY CLAIMED UNDER 35 U.S.C. 119/172
10-2002-0044440	Republic of Korea	27, 07, 2002	YES <input checked="" type="checkbox"/> NO <input type="checkbox"/>
			YES <input type="checkbox"/> NO <input type="checkbox"/>
			YES <input type="checkbox"/> NO <input type="checkbox"/>
			YES <input type="checkbox"/> NO <input type="checkbox"/>


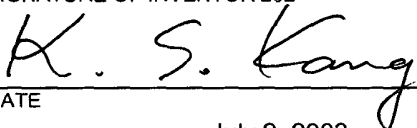
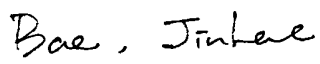
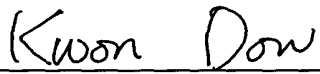
I hereby claim the benefit under Title 35, United States Code, §120 of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code §112, I acknowledge the duty to disclose material information as defined in Title 37, Code of Federal Regulations, §1.56(a) which occurred between the filing date of the prior application and the national or PCT international filing date of this application:

APPLICATION NUMBER	FILING DATE	STATUS		
		PATENTED	PENDING	ABANDONED

POWER OF ATTORNEY: As a named inventor, I hereby appoint Michael N. Meller (Reg. No. 20,779), Eugene Lieberstein (Reg. No. 24,645), Richard B. Klar (Reg. No. 31,385) and Jack Matalon (Reg. No. 22,441) whose address is **Anderson Kill & Olick, P.C.**, 1251 Avenue of the Americas, New York, New York 10020-1182, as my attorneys, to prosecute this application, and to transact all business in the Patent and Trademark Office connected therewith.

SEND CORRESPONDENCE TO:		David A. Einhorn, Esq. Anderson Kill & Olick, P.C. 1261 Avenue of the Americas New York, NY 10020		DIRECT TELEPHONE NUMBER: (212) 278-1000	
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I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

SIGNATURE OF INVENTOR 201 	SIGNATURE OF INVENTOR 202 
DATE July 2, 2003	DATE July 2, 2003
SIGNATURE OF INVENTOR 203 	SIGNATURE OF INVENTOR 204 
DATE July 2, 2003	DATE July 2, 2003